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To: Commissioner for Patents,  
United States Patent & Trademark Office

Fax Number: (703) 872-9306

From: Richard E. Wawrzyniak, Reg. No. 36,048 *REW*

Today's Date: April 27, 2005

Our Docket No.: 72755 [00P286PS-US01]

Pages: Nine (9) [including this one page cover sheet]

App. No./Filing Date: 09/863,169/May 22, 2001

Examiner/Group Art Unit: Flanders, Andrew C./2644

Dispatched by: A. Jones

Transmitted herewith for filing via facsimile:

- 1) Transmittal Form (1 pg.),
- 2) Amendment and Response to Office Action (7 pgs.), and
- 3) Fax cover sheet (1 pg.).

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PTO/SB/21 (09-04)

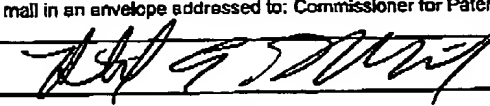
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|   |                        |                         |
|---|------------------------|-------------------------|
| <b>TRANSMITTAL FORM</b><br><br>(to be used for all correspondence after initial filing) | Application Number     | 09/863,169              |
|   | Filing Date            | May 22, 2001            |
|   | First Named Inventor   | MATSUURA, Masaya et al. |
|   | Art Unit               | 2644                    |
|   | Examiner Name          | FLANDERS, Andrew C.     |
|   | Attorney Docket Number | 72755 [00P286PS-US01]   |
| Total Number of Pages in This Submission  |                        | 9                       |

| ENCLOSURES (Check all that apply)   |  |   |
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| <input type="checkbox"/> Fee Transmittal Form<br><input type="checkbox"/> Fee Attached<br><input checked="" type="checkbox"/> Amendment/Reply<br><input type="checkbox"/> After Final<br><input type="checkbox"/> Affidavits/declaration(s)<br><input type="checkbox"/> Extension of Time Request (in duplicate)<br><input type="checkbox"/> Express Abandonment Request<br><input type="checkbox"/> Information Disclosure Statement<br><input type="checkbox"/> Certified Copy of Priority Document(s)<br><input type="checkbox"/> Reply to Missing Parts/Incomplete Application<br><input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53 | <input type="checkbox"/> Drawing(s)<br><input type="checkbox"/> Licensing-related Papers<br><input type="checkbox"/> Petition<br><input type="checkbox"/> Petition to Convert to a Provisional Application<br><input type="checkbox"/> Power of Attorney, Revocation<br><input type="checkbox"/> Change of Correspondence Address<br><input type="checkbox"/> Terminal Disclaimer<br><input type="checkbox"/> Request for Refund<br><input type="checkbox"/> CD, Number of CD(s) _____<br><input type="checkbox"/> Landscape Table on CD | <input type="checkbox"/> After Allowance Communication to TC<br><input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences<br><input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief)<br><input type="checkbox"/> Proprietary Information<br><input type="checkbox"/> Status Letter<br><input checked="" type="checkbox"/> Other Enclosure(s) (please identify below):<br>Fax Coversheet |
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| SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT |   |          |        |
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| Firm Name                                  | Fitch, Even, Tabin & Flannery   |          |        |
| Signature                                  |  |          |        |
| Printed name                               | Richard E. Wawrzyniak, Esq.   |          |        |
| Date                                       | April 27, 2005  | Reg. No. | 36,048 |

| CERTIFICATE OF TRANSMISSION/MAILING   |   |      |                |
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| Signature   |  |      |                |
| Typed or printed name   | Richard E. Wawrzyniak, Esq.   | Date | April 27, 2005 |

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APR 27 2005

Docket No. 72755 [00P286PS-US01]

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.: 09/863,169  
Applicant(s): MATSUURA, Masaya et al.  
Filed: May 22, 2001  
Title: AUDIO PROCESSING AND IMAGE  
GENERATING APPARATUS, AUDIO  
PROCESSING AND IMAGE  
GENERATING METHOD, RECORDING  
MEDIUM AND PROGRAM  
Examiner: FLANDERS, Andrew C.  
Art Unit: 2644  
Customer No.: 22242  
Confirm. No.: 8803

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4/27/05

Date Richard E. Wawrzyniak

AMENDMENT AND RESPONSE TO  
OFFICE ACTION MAILED JANUARY 27, 2005

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed January 27,  
2005, Applicants provide the following amendments and remarks: